

Among the officers designated by the first territorial legislature was the Auditor. The Auditor of the Territory was elected for a period of two years and served as a member of the Board of Military Auditors, Board of Prison Commissioners, secretary and member of the Board of Education, and Board of Examiners, and was the ex-officio Librarian. Upon statehood the position of Auditor of the Territory became the elected position of State Controller.

The Auditor was the general accountant of the Territory and keeper of all accounts: public account books; vouchers; documents and papers related to accounts and contracts of the Territory; and its revenue, debt, and fiscal affairs not required by law to be kept by some other office. His duties required him to prepare detailed reports to the legislative assembly at the beginning of each session, provide estimates of revenues and expenditures for the coming year, promote frugality and economy in public offices, audit and settle all claims against the Territory, draw warrants upon the treasury, procure an abstract of all taxable lands and distribute a report to respective counties, keep accounts and prepare reports about the common school fund, and assign prorated fees to each county for reimbursement for military arms and supplies.

Perry G. Childs served as the first Territorial Auditor from 1861-1863. Childs was a native of New York and first came to Governor Nye's attention in a letter of recommendation from a mutual acquaintance. Childs resigned on September 4, 1863, citing "urgent and private business, [which] rendered it imperative...to give my whole attention to these affairs of my own." Governor Nye appointed William W. Ross in 1864 to serve as Auditor of the Territory until statehood.